--- 18 Cigarettes - Series “A” [1926] - the tall format - 22 x 41 mm. - scanned at 150% scale ---

★**RC-305** - 18 cigarettes, imperforate, tall format,
mimeographed **1-10-D / 7-33** by “Macdonald Tobacco”, Montreal, in July 1933

--- 18 tall cigarette transfer roll and plate ---

[These paragraphs are taken from information supplied by Chris Ryan]

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN cigarette Roll No. 1022-XG for the eighteen cigarette Series “ A” *tall format* stamp.

In a similar memorandum, dated June 8th 1944, they record the destruction of plate No. 1 for the “oversize” eighteen cigarette Series “A” stamp. The rolls and plates were defaced, and subsequently delivered to the Royal Canadian Mint as scrap metal.

In the memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the ABN / CBN die XG-433 for the oversize Series “A” eighteen cigarette stamp.

[These 200 impression plates were probably arranged as 2 by (20 x 5) stamps – JBH]

--- 18 Cigarettes - Series “A” [1926] - black die proof [XG-433] - tall format ---

★**RC-305 DP** - 18 cigarettes, tall format, Series “A”,
the central portion of the large (6” x 9”) undated die proof [XG-433] - scanned at 200% scale

--- 18 Cigarette 1939 Provisional - Tall Format - by “Imperial Tobacco”, Montreal ---

The *tall format* stamps were produced for use on the soft thicker shirt-pocket packs. The first wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, and “Imperial Tobacco”, Montreal, attempting to maintain a fixed 20¢ price, reduced the twenty cigarette pack to eighteen cigarettes.

Initially “Imperial Tobacco” used the last of their *on-hand* sheets of the *imperforate* Series “A” tall format eighteen cigarettes - and subsequently they overprinted sheets of the tall *imperforate* twenty cigarette Series “C” in *black ink* with a central 8 mm. black *killer* Gothic **18** plus two black 4 mm. bottom corner *killer squares* ■ in a *one-time* overprint / cancellation as the company provisional **RC-437**.

--- the cancellation reads horizontally inverted - a single copy to date ---

★**RC-305** - 18 cigarettes, imperf, Series “A”, coded **6-10D / CJC** by “Imperial Tobacco” in September 1939

[★RC-305]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	---	---	---

--- 18 Cigarettes - Tall Format - Series “A” - Macdonald Tobacco, Montreal - 1932-39 –

The *tall format* eighteen cigarette Series “A” was a standard production item at Macdonald Tobacco, Montreal occurring from July 1933 until July 1935, and thus the size was probably introduced retailing at 20¢ under the Budget of 1932.

The use of the eighteen cigarette Series “A” ceases in 1935, with all of the major manufacturers. It appears again under the first wartime Budget of September 12th 1939, when the twenty cigarette package was reduced to eighteen cigarettes, Series “A” saw temporary use as a provisional. However I have not to date located a copy of the *tall format* **C-339** used as a provisional by Macdonald Tobacco in 1939.

--- the mimeographed cancellation reads vertically up - 14 copies to date ---

★**RC-305** - 18 cigarettes, imperforate, mimeographed **1-10-D / 12-33** in December 1933

[★RC-305]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1933	---	---	---	---	---	---	**7-33**	**8-33**	---	**10-33**	**11-33**	**12-33**
1934	**1-34**	**2-34**	**3-34**	**4-34**	---	**6-34**	**7-34**	**8-34**	---	---	---	**12-34**
1935	---	---	---	**4-35**	---	---	**7-35**	---	---	---	---	---

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File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1926 - Series A \ 18 tall cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 14th 2013, JBH